

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON GAS COMPANY d/b/a KEYSPAN ENERGY
DELIVERY NEW ENGLAND**

D.T.E. 03-40

ATTORNEY GENERAL'S TWENTY FIRST SET OF
DOCUMENT AND INFORMATION REQUESTS

- AG-21-1 Referring to the Company's response to Information Request AG-1-21, please provide a complete and detailed description of the purpose of each of the software assets indicated in the Attachment (e.g. plant accounting, billing).
- AG-21-2 Please indicate whether the Company put out to bid the following services during the test year in this case:
- (1) auditing;
 - (2) security issuance;
 - (3) legal;
 - (4) information technology;
 - (5) employee administration;
 - (6) actuarial; and
 - (7) compensation planning.
- AG-21-3 Referring to the Company's response to Information Request AG-1-24, please indicate whether there is only one page to the Attachment. If not, please provide the production plant and distribution plant depreciation accrual rates and depreciation expense amounts by account.
- AG-21-4 Referring to the Company's response to Information Request AG-1-33, please itemize and quantify the 2002 amount of "Other" revenues indicated on that page. Please also provide a complete and detailed description of the reasons that those revenues were negative during the test year in this case.

- AG-21-5 Referring to the Company's response to Information Request AG-1-38, please itemize and quantify the reimbursed travel and entertainment expenses for Robert Catell, Gerald Luterman, H. Nichols, Wallace Parker Jr., and David Manning.
- AG-21-6 Referring to the Company's response to Information Request AG-1-9, please provide a copy of the speech for the 2003 Annual Shareholders' meeting.
- AG-21-7 Please provide a complete and detailed description of the methodology that the Company uses to capitalize employee benefits. Please provide also provide all accounting instructions, plant account manuals, and all other instruction given to Company accountants regarding such.
- AG-21-8 Referring to the Company's response to Information Request AG-1-55, please provide copies of the complete voucher requests for Michael Sullivan for the GRI - Project #302400, Nickolas Stavropoulos for the KeySpan / El Paso Merchant Energy Executive Meeting, and the Thomas Hamilton for the Lodging for the KeySpan Gas Rodeo.
- AG-21-9 Referring to the Company's response to Information Request AG-1-55, please provide the names and job titles of the person(s) associated with the JONGELING, the DANEHY, the DARGAN, and the CODY invoices.
- AG-21-10 Referring to the Company's response to Information Request AG-1-56, please provide the amount of The Energy Association Dues that were assigned / allocated to the Company during the test year in this case.
- AG-21-11 Referring to the Company's response to Information Request AG-1-64, please a copy of the Wilmington lease, as well as a complete and detailed description of the reasons for the 40 percent increase in that cost during the test year in this case.
- AG-21-12 Referring to the Company's response to Information Request AG-1-66, Item 4, please describe the nature of the miscellaneous non-gas receivables indicated in that response. Please also provide the journal entries associated with that adjustment.
- AG-21-13 Referring to the Company's response to Information Request AG-1-68, please provide the amount of each cost indicated in that response that is assigned / allocated to Boston Gas Company.

- AG-21-14 Referring to the Company's response to Information Request AG-1-68, please provide a list of each of the Service Company's "Technology Services" projects, over \$1 million in cost, that was started in the last six years. For each project, please provide the following information:
- (1) the total expected cost of the project;
 - (2) the total amount expected to be capitalized;
 - (3) the expected annual on-going expense;
 - (4) the contracted for cost for each vendor; and
 - (5) the project and accounting codes as provided in the Attorney General's Seventeenth Set of Discovery.
- AG-21-15 Referring to the Company's response to Information Request AG-1-70, please provide a list of the write-offs amounting individually to \$5000 or more for the year 2002.
- AG-21-16 Referring to the Company's response to Information Request AG-1-75, please provide M. Antoinette Whitmore's title, responsibilities, and total compensation for the test year in this case. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the allocation / assignment of those legislative and lobbying costs to the Company for the test year.
- AG-21-17 Referring to the Company's response to Information Request AG-1-79, please indicate which of the matters caused the Company to incur an expense during the test year in this case. For each of those matters that caused such an expense, please provide the following information:
- (1) the journal entries used to record the expense;
 - (2) a complete and detailed description of the nature of the claim(s); and
 - (3) the total original amount requested of the Company.
- AG-21-18 Referring to the Company's response to Information Request AG-1-81, Matter 23, please provide the test year amount of expense associated with the response, preparation for, and litigation of this matter.
- AG-21-19 Referring to the Company's response to Information Request AG-1-81, Matter 51, please provide a complete and detailed description of the nature of the dispute and the relief sought.

- AG-21-20 Referring to the Company's response to Information Request AG-1-84 which indicates the total real estate tax assessments for 2001 at \$14.9 million and for 2002 at \$15.7 million, please provide a complete and detailed description on the reasons that the Company recorded only \$13.7 million expense for calendar year 2002, given these higher amounts for the two fiscal years involved.
- AG-21-21 Referring to the Company's response to Information Request AG-1-93, please provide a complete and detailed description of the types of legal services that Dickstein, Shapiro provided to KeySpan during the test year.
- AG-21-22 Referring to the Company's response to Information Request AG-1-100, please provide a copy of Schedule I to the written policy.
- AG-21-23 Please provide the results, findings and conclusions of the QUEST program, including any written reports, for the years 1996 to the present. The answer should include a discussion of the results, if any, regarding improvements to pipe installation, replace or upgrading technology or methods.
- DATED: June 10, 2003